

EXHIBIT B

October 8, 2005 – January 31, 2006

TIMEKEEPER SUMMARY

Name of Professional Person	*Position of the Applicant, Area of Expertise, Date of Initial Employment, Year of Obtaining License to Practice	Hourly Billing Rate♦ (including changes)	Total Billed Hours	Total Compensation
Bartner, Douglas P.	Partner since 1991, BR 1982 1983	\$781.65	229.4	\$179,310.75
Baskin, Stuart	Partner since 1989, LT 1989 1976	\$675.00	11.5	\$7,762.50
Bleich, David L.	Partner since 1976, F 1967 1968	\$795.00	1.1	\$874.50
Evans, Robert III	Partner since 1996, CM 1990 1991	\$795.00	1.0	\$795.00
Fратиanni, Constance A.	Partner since 2000, BR 1985 1986	\$752.61	197.5	\$148,639.50
Laverriere, Kenneth	Partner since 1996, ECEB 1987 1987	\$715.50	0.3	\$214.65
Leeds Ruby, Caroline	Partner since 2001, F 1998 1998 England	\$795.00	2.0	\$1,590.00
Polovoy, Brian H.	Partner since 2003, LT 1992 1993	\$573.28	88.9	\$50,965.00
Rappaport, Linda E.	Partner since 1986, ECEB 1979 1978	\$795.00	1.0	\$795.00
Roll III, William J.	Partner since 1988, LT 1980 1980	\$795.00	126.0	\$100,170.00
Tenzer, Andrew V.	Partner since 2002, BR 1995 1991	\$701.17	285.1	\$199,904.50
Kelly, Lynette Carol	Counsel BR 1995 1988	\$598.69	252.7	\$151,290.00
Shally, Joanna	Counsel LT 1979 1980	\$472.50	3.2	\$1,512.00
Spera, George T.	Counsel ECEB 1984 1982	\$650.00	0.4	\$260.00
Feder, Benjamin D.	Special Attorney BR 1998 1986	\$600.00	8.2	\$4,920.00

Altman, Jordan J.	Associate IP 2005 2005	\$385.00	18.1	\$6,968.50
Ashley, Marc D.	Associate LT 2002 1995	\$441.91	150.7	\$66,596.40
Baker, Michael S.	Associate F 1998 1999	\$506.94	166.7	\$84,507.00
Chanda, Parthapratim	Associate LT 2004 2005	\$213.44	394.3	\$84,157.85
Deering, Abigail	Associate BR 2005 Not yet admitted.	\$245.00	397.8	\$97,461.00
Dunbar, Simon P.	Associate BR 2004 2005	\$382.93	119.0	\$45,568.60
Fennessey, Susan A.	Associate BR 1998 2001	\$510.00	0.5	\$255.00
Frizzley, Jill K.	Associate BR 2000 2002	\$479.46	249.8	\$119,768.25
Gaylor, Monique A.	Associate LT 2004 2005	\$211.50	34.6	\$7,317.90
Gitlitz, Amy B.	Associate ECEB 1997 1998	\$510.00	3.3	\$1,683.00
Gruber, Alan S.	Associate LT 2003 2004	\$328.50	335.4	\$110,178.90
Guh-Siesel, Lucia	Associate LT 2003 2002 CA	\$435.00	8.8	\$3,828.00
Haraguchi, Yuichi	Associate BR 2005 Not yet admitted.	\$245.00	94.6	\$23,177.00
Kaplan, Bryan R.	Associate BR 2004 2002	\$480.73	363.6	\$174,794.00
Martin, Randall L.	Associate BR 2003 2004	\$432.36	82.5	\$35,670.00
Nguyen, Henry	Associate BR 2003 2004	\$435.00	245.2	\$106,662.00
Padilla, John	Associate LT 2005 Not yet admitted.	\$245.00	71.8	\$17,591.00

Patel, Tina S.	Associate LT 2001 1999	\$510.00	0.7	\$357.00
Spevak, Stacey C.	Associate BR 1999 1998	\$510.00	30.1	\$15,351.00
Spraggs, Cherie L.	Associate BR 2001 2002	\$484.00	241.7	\$116,982.00
Tanner, Jeanette	Associate BR 2005 Not yet admitted.	\$245.00	82.0	\$20,090.00
Wiener, Ira E.	Managing Attorney 1993 1977	\$307.82	3.1	\$954.25
Luketic, Marian D.	Specialist BR 2000 1997	\$232.64	124.5	\$28,963.75
Dionne, Christine A.	Sr. Legal Assistant F 1995	\$210.00	3.1	\$651.00
Karamian, Denise	Sr. Legal Assistant LT 1996	\$210.00	4.3	\$903.00
Hunt, Jillian	Legal Assistant ECEB 2005	\$155.00	0.4	\$62.00
Jedrzejewski, Mariusz	Legal Assistant LT 2002	\$170.00	10.0	\$1,700.00
Mentz, Lawrence G.	Legal Assistant LT 2005	\$135.00	119.0	16,065.00
Pullen, Nicholas W.	Legal Assistant BR 2005	\$154.01	78.3	\$12,059.00
Reilly, Erin	Legal Assistant BR 2005	\$154.62	276.3	\$42,721.00
Quintos, Jose	Litigation Support 2005	\$99.00	1.0	\$99.00
Yau, Tommy	Litigation Support 2000	\$135.00	2.8	\$378.00
Eikenbrod, Thomas	Corporate Research Specialist 1995	\$165.00	1.3	\$214.50
Burke, Barbara	Research Specialist 1997	\$148.50	0.8	\$118.80
Merkin, David	Research Specialist 1981	\$165.00	0.5	\$82.50
Tucker, James	Research Specialist 2001	\$144.00	2.3	\$331.20

Molinelli, Maria	Law Clerk Supervisor 1988	\$152.05	7.3	\$1,110.00
Feliciano, Luis	Law Clerk 1990	\$161.70	2.5	\$404.25
Flores, Alfredo	Law Clerk 1988	\$158.00	1.5	\$237.00
Gonzalez, Luis	Law Clerk 1996	\$146.44	4.3	\$629.70
Tillet, Margaret	Docket Clerk 1993	\$142.95	15.5	\$2,215.80
Grand Total Fees: \$2,097,867.55				
Total Hours: 4,958.3				
Total Professional Hours: 4,299.5				
Blended Rate for Professionals: \$462.37				

BR - Bankruptcy & Reorganization
CM - Capital Markets
ECEB - Executive Compensation & Employee Benefits
F - Finance
IP - Intellectual Property
LT - Litigation

*All attorneys are licensed in New York State unless otherwise indicated.

◆Due to changes in billing rates and previously agreed upon rate reductions, where applicable, an Average Hourly Billing Rate has been calculated by dividing total compensation of the professional or paraprofessional by their total hours billed.